

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

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In re :  
 : Chapter 13  
 ALLEN BAXTER, III, :  
 : Bankruptcy No. 19-16493 (AMC)  
 Debtor. :  
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**STIPULATION RESOLVING DEBTOR’S OBJECTIONS TO THE CITY OF  
PHILADELPHIA’S PROOF OF CLAIM**

Allen Baxter, III (the “Debtor”) and the City of Philadelphia (the “City”), to resolve the Debtor’s objection to the City’s Proof of Claim #18-1, hereby agree to this Stipulation Resolving Debtor’s Objections to the City of Philadelphia’s Proof of Claim (the “Stipulation”):

WHEREAS, the Debtor commenced the above-captioned bankruptcy case on October 16, 2019;

WHEREAS, on March 19, 2020, the City filed proof of claim number 18 in the total amount of Twenty Thousand Eight Hundred Fifty-Seven Dollars and Twenty-Seven Cents (\$20,857.27) (the “Claim”);

WHEREAS, the Claim includes Real Estate Taxes totaling One Thousand Thirteen Dollars and Forty-Five Cents (\$1,013.45);

WHEREAS, the Claim includes Earnings Taxes totaling Nineteen Thousand Eight Hundred Forty-Three Dollars and Eighty-Two Cents (\$19,843.82);

WHEREAS, prior to filing bankruptcy, the Debtor had also failed to file Business Income and Receipts Tax (“BIRT”) and Net Profits Tax (“NPT”) returns for 2014 through 2017;

WHEREAS, on January 18, 2021, the Debtor asserted objections to the Claim (“Objection”) [Docket Nos. 45];

NOW, THEREFORE, in consideration of the background set forth above and the terms and conditions of this Stipulation as more fully set forth below, the Debtor and the City (collectively referred to as the “Parties”) agree to be bound and do hereby stipulate as follows:

1. The Parties wish to amicably resolve the Debtor’s Objection.
2. The City will abate the claim for Earnings Taxes in the amount of Nineteen Thousand Eight Hundred Forty-Three Dollars and Eighty-Two Cents (\$19,843.82).
3. The Real Estate Taxes shall be adjusted to an allowed secured claim in the total amount of Two Thousand One Hundred Forty-Five Dollars and Fourteen Cents (\$2,145.14).
4. The NPT for 2014 through 2017 shall be assessed as an allowed unsecured claim in the total amount of One Thousand Six Hundred Dollars and Ninety-Three Cents (\$1,600.93).
5. Within twenty (20) days of this Stipulation receiving approval by this Honorable Court, the City shall amend the Claim to reflect the adjustments noted in paragraphs 2 through 4 (the “Amended Claim”).
6. Debtor shall amend their Plan to provide for payment in full of the Amended Claim, including post-petition interest as applicable.
7. The terms of this Stipulation shall not be binding upon the City should this case be dismissed or converted to a case under Chapter 7 of the Bankruptcy Code.

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Respectfully submitted,

Date: 07/08/2022

/s/ David M. Offen  
David M. Offen, Esq.  
Attorney for the Debtor

Date: 07/08/2022

/s/ Joshua Domer  
Joshua Domer, Esq.  
Assistant City Solicitor  
Attorney for the City of Philadelphia


Trustee: No objection, without prejudice to any Trustee rights or remedies.

Date: 07/11/2022

/s/ Jack Miller  
Office of the Chapter 13 Standing Trustee

AND NOW, this \_\_\_\_\_ day of \_\_\_\_\_, 2022, upon consideration of the Stipulation between Allen Baxter, III, and the City of Philadelphia, it is hereby ORDERED that the Stipulation is approved.

**Date: July 13, 2022**

  
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HONORABLE ASHELY M. CHAN  
U.S. BANKRUPTCY JUDGE